Notice to all Software Companies & Service Agencies

Effective with the filing of the Employer's Quarterly Wage and Contribution Report (C-101) for the quarter ending June 30, 2007, employers will be REQUIRED to calculate and pay a healthcare premium on their "uncovered" workers. Information about this **NEW** reporting requirement can be obtained on our website's home page www.labor.vermont.gov, under "**NEWS**" or by calling 802-828-4344 or 802-828-4333.

With the onset of Catamount Health Care Premium reporting, the Quarterly Wage & Contributions Report and Instructions for completing quarterly reports have been revised. Please see samples enclosed. An additional copy of the sample filing report and instructions can always be obtained on our website under "Forms and Publications" or by calling Employer Services at 802-828-4344. The report submitted must contain both Quarterly Wages & Health Care Premiums. All facsimile reports submitted must meet the following department specifications for scan line in addition to the above change.

Specifications – All facsimile reports must be printed on 24 – lb. paper and have a serviceable perforation between the two sections. The top section of the form (employee wage data) must be printed or typed in dark ink. On the lower section of the form (SUTA and Health Care calculation), the scan line on the bottom must be printed ¼ "to ½ "from the bottom edge with the top and bottom white space of at least ½ ". The scan line must include the following information: employer number, check digit, quarter/year, quarter ending date, quarter due date, 8 space field to reflect employer credit balance (if no credit balance, zero filled) and 4 digit rate field. The font is OCR. The formula for computing the check digit is enclosed.

200 8555 5 4 03 12 31 03 01 31 04 00000000 0100

Spacing: 1 2 2 1 2 1 1 2 1 1 2 2

C-101 test samples must be submitted to us before we will grant approval for their use. If our form cannot be copies exactly to specifications, you are required to use the form this department furnishes to each employer. Please send these to attention Cashier, Vermont Department of Labor, PO Box 488, Montpelier, VT 05601-0488. You will be notified of their approval or disapproval. A report penalty of \$35.00 may be assessed if either the required specifications are not met or the Health Care reporting fields are not part of the form. Even if you have sent in samples to be tested in the past, you will still need to send in samples that accommodate the new specifications.

Refunds or credits will no longer be automatically refunded employers from overpaid or miscalculated quarterly reports. Employers must apply credit amounts towards their future unemployment returns. All credits are reflected on the Employer's Quarterly Wage and Contribution Report whether you receive your report in the mail or complete it on the internet, in addition to automated billing notices, statements, and/or on rate tapes.